**AMENDMENT TRANSMITTAL LETTER**Docket No.
FIS920030200US1Application No.
10/604,594Filing Date
08/01/03Examiner
Khiem D. NguyenArt Unit
2823Applicant(s): **Hiroyuki Akatsu et al.**Invention: **METHOD AND STRUCTURE FOR IMPROVED TRENCH PROCESSING****TO THE COMMISSIONER FOR PATENTS**

Transmitted herewith is an amendment in the above-identified application.

The fee has been calculated and is transmitted as shown below.

CLAIMS AS AMENDED

	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate	
Total Claims	11	20	0		
Independent Claims	1	- 3	0		
Multiple Dependent Claims (check if applicable) <input type="checkbox"/>					
Other fee (please specify):					
TOTAL ADDITIONAL FEE FOR THIS AMENDMENT:					

 Large Entity Small Entity No additional fee is required for this amendment. Please charge Deposit Account No. _____ in the amount of \$ _____. A duplicate copy of this sheet is enclosed. A check in the amount of \$ _____ to cover the filing fee is enclosed. Payment by credit card. Form PTO-2038 is attached. The Director is hereby authorized to charge and credit Deposit Account No. **09-0458** as described below. A duplicate copy of this sheet is enclosed. Credit any overpayment. Charge any additional filing or application processing fees required under 37 CFR 1.16 and 1.17.

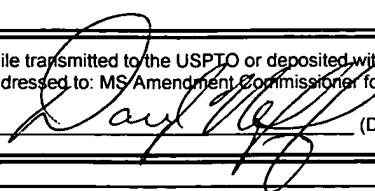
Daryl K. Neff

Attorney Reg. No.: 38,253

Dated: **November 4, 2004**

I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the U.S. Postal Service with sufficient postage as First Class Mail, in an envelope addressed to: MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Dated: November 4, 2004

Signature: 

(Daryl K. Neff)



IFW

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Name of Depositor: Daryl K. Neff

Signature

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Hiroyuki Akatsu et al.	Date: November 4, 2004
Serial Number: 10/604,594	Examiner: Khiem D. Nguyen
Filed: August 1, 2003	Group Art Unit: 2823
Title: METHOD AND STRUCTURE FOR IMPROVED TRENCH PROCESSING	H. Daniel Schnurmann IBM Corporation D/18G, B/300, Zip 482 2070 Route 52 Hopewell Junction, NY 12533-6531

AMENDMENT

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated August 4, 2004, Applicants submit the following amendments and remarks for the Examiner's consideration.